

HOUSE No. 2266

By Mr. Murphy of Lowell, petition of Kevin J. Murphy and others relative to providing a tax deduction for certain health care expenses. Revenue.

The Commonwealth of Massachusetts

PETITION OF:

Kevin J. Murphy
David M. Nangle

Thomas A. Golden, Jr.
Steven C. Panagiotakos

In the Year Two Thousand and Five.

AN ACT PROVIDING A TAX DEDUCTION FOR CERTAIN HEALTH CARE EXPENSES.

Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:

1 Section 3 of Chapter 62 of the General Laws, as observed in the
2 1998 Official Edition, is hereby amended by adding the following
3 paragraph:—

4 (13) An amount equal to the deduction for medical, dental and
5 other expenses allowed under section 151(c) of the code for med-
6 ical, dental and other expenses provided non-immediate family
7 members. In no event shall the aggregate of this deduction attrib-
8 utable to any one taxpayer exceed two thousand dollars.